

Special Issue

Sustainable Finance: New Trends, Environment and Social Changes

Message from the Guest Editors

The term "finance" often refers to the optimization of shareholder value and the maximization of profitability and return on investment. It is habitually synonymous with the pursuit of economic growth and development, at times at the cost of increasingly scarce natural resources. However, in the wake of the environmental, social and governance (ESG) challenges of the 21st century this version of finance, is seriously contested. Now, corporations and institutions, NGO's and governments need to assume responsibility for the impact of their activities on their stakeholders. In response to these challenges, business leaders, policy makers, activists and academics suggest the need to integrate financial activity into the broader economic activity and then to anchor it into social activity. Lagoarde-Segot and Paraque (2018) consider that this integration implies reaffirming the primacy of social objectives over economic and financial objectives, which are the only means to achieve them. This has led to the development of "Sustainable Finance" and the emergence of a number of new challenges related to environment and society, particularly in the time of COVID-19.

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